

राजस्टैंड नं० ल०-३३/एम०एम० १४/९१.



# राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

---

शिमला, वीरवार, २४ जनवरी, १९९१/४ माघ, १९१२

---

हिमाचल प्रदेश सरकार

आवकारी एवं कराधान विभाग

अधिसूचनाएं

शिमला-२, २३ जनवरी, १९९१

संख्या ११-२/७०-ई० एण्ड टी०-पाटं.—हिमाचल प्रदेश के राज्यपाल, १० जुलाई, १९७८ के असाधारण राजपत्र में प्रकाशित इस विभाग की अधिसूचना संख्या १-३/७१-ई० एण्ड टी० (सचि०), तारीख ५ जुलाई, १९७८ के आंशिक उद्घाटन में और हिमाचल प्रदेश साधारण विचार कर अधिनियम, १९६८ की धारा ४२ की

उप-धारा (1) के साथ पठित धारा 6 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, उक्त अधिसूचना के विद्यमान खण्ड (v) और (vi) के बीच निम्न नया खण्ड (v-ए) तुरन्त अन्तःस्थापित करते हैं, अर्थात्:—

[Authoritative English text of this Department notification No. 11-2/70-E&T-Part, dated 23-1-1991 as required under Article 348(3) of the Constitution of India].

## EXCISE AND TAXATION DEPARTMENT NOTIFICATIONS

*Shimla-2, the 23rd January, 1991*

**No. 11-2/70-E&T-Part.**—In partial modification of this department notification No. 1-3/71-E&T (Sectt.), dated the 5th July, 1978, published in the Gazette (Extra-ordinary) on 10th July, 1978 and in exercise of powers conferred by section 6 read with sub-section (1) of section 42 of the Himachal Pradesh General Sales Tax Act, 1968, the Governor, Himachal Pradesh is pleased to insert the following new clause (v-a) between the existing clauses (v) and (vi) of the said notification with immediate effect, namely:—

“(v-a) that during the period from 1st January, 1991 to 31st March, 1991, the concerned small scale industrial unit will be entitled to make purchase of all goods without payment of sales tax to the selling registered dealer, provided that :

- (i) these goods are required by the unit for use for manufacturing of goods for sale; and
- (ii) a declaration in the Form-A appended herewith is furnished by the unit to the selling registered dealer.

### FORM-A

### DECLARATION

*To be furnished by a person under section 42 of the Himachal Pradesh General sales Tax Act, 1968.*

I/We.....holder of genuineness certificate No.....granted to me/us by the Director of Industries, Himachal Pradesh or his authorised nominee, hereby declare that the goods mentioned below have been purchased by me/us from .....  
(name and address of the selling registered dealer) holding registration certificate No. ...  
.....for use for manufacturing of goods for sale.

Description of goods	Quantity	No. and date of cash-memo or bill issued by the selling dealer	Price
1	2	3	4

Place.....  
Date .....

(Signature and complete address of the purchaser)”

शिमला-2, 23 जनवरी, 1991

संख्या ई0 एक्स0 एन0-सी0 (17)-3/86.—हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश साधारण विक्रय कर अधिनियम, 1968 (1968 का 24) की धारा 7 की उप-धारा (2) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए उक्त अधिनियम से संलग्न अनुसूची "बी" में (जिसमें इसके पश्चात् उक्त अनुसूची कहा गया है) निम्नलिखित संशोधन करने का प्रस्ताव करते हैं, अर्थात्:—

### DRAFT AMENDMENTS

1. For the existing entry of column 1 of item No. 2 of the said schedule, the following entry shall be substituted, namely:—

"2. Vegetables including green chillies".

2. For the existing entry of column 1 of item No. 5 of the said schedule, the following shall be substituted, namely:—

"5. Fresh fruits including tender/watery coconut".

3. In the existing entry of column 1 of item No. 14 of the said schedule, after the words "Foot-rules" and before the word "of", the words "Geometory box and its instruments, sketch-pen, drawing colour, pencil eraser, pencil sharpner and ink tablets" shall be inserted.

4. For the existing item No. 40 (i.e. column 1 & 2) of the schedule, the following shall be substituted as item No. 40, namely:—

\* "40. Bakery goods other than bread i. e. Double-roti, prepared without using power".

5. After the existing item No. 71 of the schedule, the following items No. 72, 73, 74 and 75 shall be added, namely:—

"72. Bangles made of glass, plastic and lakh".

"73. Bindi and Kum-Kum".

"74. Wheat-bran (i. e. Chokar)".

"75. Bread (i. e. Double-Roti)".

कोई भी व्यक्ति जो प्रस्तावित संशोधन के प्रति अपने सुझाव देना या आक्षेप करना चाहे तो वह उन्हें इस प्रस्तावित संशोधन के राजपत्र, हिमाचल प्रदेश में प्रकाशित किए जाने की तारीख से तीस दिन की अवधि के भीतर आबकारी एवं कराधान आयुक्त, हिमाचल प्रदेश, शिमला-3 को भेज सकेगा। प्रारूप संशोधन को अन्तिम रूप देने से पूर्व विनिर्दिष्ट अवधि के भीतर प्राप्त हुए आक्षेपों/सुझावों पर सम्यक रूप से विचार किया जाएगा।

[Authoritative English text of this Department notification No. EXN-C(17)-3/86, dated the 23rd January, 1991 as required under Article 348 (3) of the Constitution of India].

Shimla-2, the 23rd January, 1991

N0. EXN-C(17)-3/86.—In exercise of the powers conferred by sub-section (2) of section 7 of the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968), the Governor,

Himachal Pradesh, proposes to make the following amendments in Schedule "B" appended to the said Act (hereinafter called the said Schedule) namely:—

### DRAFT AMENDMENTS

1. For the existing entry of column 1 of item No. 2 of the said schedule, the following entry shall be substituted; namely:—

"2. Vegetable, including green chillies".

2. For the existing entry of column 1 of item No. 5 of the said schedule, the following shall be substituted; namely:—

"5. Fresh fruits including tender/watery coconut".

3. In the existing entry of column 1 of item No. 14 of the said schedule, after the words "Foot-rules" and before the word "of", the words "Geometory box and its instruments, sketch-pen, drawing colour, pencil eraser, pencil sharpner and ink tablets" shall be inserted.

4. For the existing item No. 40 (i.e. column 1 & 2) of the schedule, the following shall be substituted as item No. 40, namely:—

"40. Bakery goods other than bread i. e. Double-roti, prepared without using power".

5. After the existing item No. 71 of the schedule, the following items No. 72, 73, 74 and 75 shall be added. namely:—

"72. Bangles made of glass, plastic and lakh".

"73. Bindi and Kum-Kum".

"74. Wheat-bran (i. e. Chokar)".

"75. Bread (i.e. Double-Roti)".

Any interested person who has any objection(s)/ suggestion(s) to the proposed amendments, may send the same to the Excise and Taxation Commissioner, Himachal Pradesh, Shimla-3, within a period of 30 days from the date of publication of the proposed amendments in the Raj-patra, Himachal Pradesh. The objections/suggestions received within the specified period shall be duly considered before the finalization of the draft amendments.

शिमला-2, 23 जनवरी, 1991

संख्या 1-12/73-ई0 एण्ड टी0-III.—हिमाचल प्रदेश के राज्यपाल, 28 जुलाई, 1978 के असाधारण राजपत्र में प्रकाशित इस विभाग की अधिसूचना संख्या ई0 एक्स0 एन0-सी0(4)-25/76, तारीख 28-7-1978 के आंशिक उपांतरण में और हिमाचल प्रदेश साधारण विक्रय कर अधिनियम, 1968 (1968 का 24) की धारा 42 की उप-धारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, उक्त अधिसूचना के विद्यमान खण्ड 5 और 6 के बीच निम्न नया खण्ड 5-ए तुरन्त अन्तःस्थासित करते हैं, अर्थात् —

[Authoritative English text of this Department notification No. 1-12/73-E&T-III, dated 23-1-1991 as required under Article 348 (3) of the Constitution of India].

Shimla-2, the 23rd January, 1991

No. 1-12/73-E&T-III.—In partial modification of this Department notification No. EXN-C (4)-25/76, dated the 28th July, 1978 published in the Gazette (Extra-ordinary) on 28th July, 1978

and in exercise of the powers conferred by sub-section (1) of section 42 of the Himachal Pradesh General Sales Tax Act 1968, (Act No. 24 of 1968) the Governor of Himachal Pradesh is pleased to insert the following new clause 5-A between the existing clauses 5 and 6 of the said notification, with immediate effect, namely:—

“5-A.—That during the period from 1st January, 1991 to 31st March, 1991 the concerned small scale industrial unit will be entitled to make purchase of all goods without payment of sales tax to the selling registered dealer, provided that :—

- (i) these goods are required by the unit for use for manufacturing of goods for sale; and
- (ii) a declaration in the Form-A appended herewith is furnished by the unit to the selling dealer.

### FORM-A

### DECLARATION

*To be furnished by a person under section 42 of the Himachal Pradesh General Sales Tax Act, 1968.*

I/We ..... holder of genuineness certificate No. .... granted to me/us by the Director of Industries, Himachal Pradesh or his authorised nominee, hereby declare that the goods mentioned below have been purchased by me/us from ..... (name and address of the selling registered dealer) holding registration certificate No. .... for use for manufacturing of goods for sale :—

Description of Goods	Quantity	No. and date of cash-memo or bill issued by the selling dealer	Price
1	2	3	4

.....

(Signature and complete address of the purchaser)”.  
.....

Date .....

Place .....

By order,

ATTAR SINGH,  
Secretary.

